

Amendments to published monthly sports wagering reports – FY2022

09/13/2021 - American Wagering Inc. and its partner casinos submitted incorrect retail and internet sports wagering handle and revenue for the month of July 2021. The published numbers were corrected for July 2021, and all subsequent FYTD 2022 reports reflected the correct totals for the year. The change in revenue resulted in an additional tax burden of \$40,394.11 which was paid along with and is reflected in the August 2021 submission as additional tax amounts. The original handle and revenue values were as follows:

	Harrah's Council Bluffs Casino & Hotel	Horseshoe Casino Council Bluffs	Isle of Capri - Bettendorf	Isle Casino Hotel Waterloo	Lakeside Casino	Prairie Meadows Racetrack & Casino	American Wagering Inc.
Retail Net Receipts	\$10,816.75	\$28,449.92	\$15,204.80	-\$9,309.82	\$63,835.80	\$59,968.78	
Retail Handle	\$129,663.95	\$1,301,858.57	\$303,256.90	\$104,417.88	\$226,507.65	\$387,640.98	
Internet Net Receipts	\$20,769.01	\$54,803.21	-\$20,765.77	\$78,147.19	\$60,459.79	\$638,344.33	\$831,757.76
Internet Handle	\$495,197.62	\$2,917,142.02	\$1,200,687.78	\$10,627,951.58	\$1,132,274.35	\$12,299,885.96	\$28,673,139.31

11/15/2021 – The month of October originally posted the individual Advance Deposit Sports Wagering numbers without including the new operator Digital Gaming Corporation USA. The numbers were included as part of the facility Internet information for Diamond Jo Dubuque; however, the breakdown did not show the individual numbers for this operator. October 2021 and FYTD 2022 reports were updated to correctly reflect this additional information.

11/22/2021 – FYTD 2022 reports prior to this date contained an incorrect summation of taxes for sports wagering due to a system error. Additionally, October 2021 was updated to correct a misrepresentation of taxes for the Isle Casino Hotel Waterloo, which previously listed a negative tax value of (\$7,005.20). Information from the reports on individual months prior to this date were otherwise correct, and all FYTD reports posted after this date have been corrected for the error. No other FYTD values were affected by the error, this only affected taxes.

1/7/2022 – Wild Rose Jefferson reported the incorrect Handle for Retail sports wagering in the month of November 2021. This change affected Revenue as well. The original Retail Handle reported was \$420,888.78 and the -\$26,835.16. This resulted in a reduction in taxes owed for December 2021 of \$37.98.

1/7/2022 – Rhythm City Casino and Riverside Casino and Golf Resort under and misreported sports wagering revenue information for retail and online sports wagering for the months of August, September and October of 2021. This resulted in numerous errors to those reports, and resulted in some underpayment of taxes that were collected with the December 2021 tax reports. Old reports are maintained by Commission staff if details on the changes are needed.

1/7/2022 – Based on a review by Commission staff, a number of sports wagering operators were deducting promotional play that was not in accordance with Iowa law. In the months of November and December, these operators submitted revised data to the Commission to ensure all appropriate taxes were paid. The revised data resulted in additional taxes and a number of changes for the months of July 2021 through November 2021. Additional taxes were paid by some of the sports wagering operators with November 2021 taxes, with the remainder paid with December 2021 taxes. Due to the numerous changes that occurred for these months, the Commission is maintaining the old reports on file if a comparison is needed. All reports were updated as of this date, and FYTD reports going forward correctly reflect all the adjusted numbers.